21-5-3.

SUPREME COURT OF THE UNITED STATES.

No. 250.

THE UNITED STATES, PLAINTIFFS IN ERROR,

vs.

HORACE SOUTHMAYD AND STEPHEN C. SOUTHMAYD.

IN ERROR TO THE CIRCUIT COURT, U. S., FOR THE SOUTHERN DISTRICT OF NEW YORK.

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GIDEON, Printer.

UNITED STATES OF AMERICA, *ss.*

The President of the United States of America, to the judge of the circuit court of the United States, for the southern district of New York, in the second circuit, greeting:

[SEAL.]

Because in the record and proceedings, as also in the rendition of the judgment of a plea which is in the said circuit court before you, or some of you, between the United States of America, plaintiffs, and Horace Southmayd and Stephen C. Southmayd, defendants, a manifest error hath happened to the great damage of the said United States of America, as is said, and as appears by their complaint; we, being willing that such error, if any hath been, should be duly corrected, and full and speedy justice done to the parties aforesaid in this behalf, do command you, if judgment be therein given, that then, under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the justices of the Supreme Court of the United States, at the Capitol, in the city of Washington, together with this writ, so that you have the same at the said place, before the justices aforesaid, on the first day of January next; that the record and proceedings aforesaid being inspected, the said justices of the Supreme Court may cause further to be done therein, to correct that error, what of right and according to the law and custom of the United States ought to be done.

Witness the honorable Roger B. Taney, chief justice of the Supreme Court of the United States, this day of December, in the year of our Lord one thousand eight hundred and forty-nine, and of the independence of the United States the seventy-fourth.

ALEX'R GARDINER,
Clerk of the circuit court of the United States of America, for the southern district of New York, in the second circuit.

[SEAL.]

The answer of the judges of the circuit court of the United States, for the southern district of New York, in the second circuit, in the within writ mentioned.

The record and proceedings whereof mention is within made, with all things concerning the same, are hereby respectfully certified to the justices of the Supreme Court of the United States within mentioned, in a certain schedule to the writ annexed, as within it is commanded.

Witness the honorable Roger B. Taney, chief justice of the Supreme Court of the United States, this second day of January, in the year of our Lord one thousand eight hundred and fifty, and of the independence of the United States the seventy-fourth.

ALEX'R GARDINER, *Clerk.*

By the honorable Samuel R. Betts, one of the judges of the circuit court of the United States, for the southern district of New York, in the second circuit, to the marshal of the United States for the southern district of New York.

Whereas the United States of America, plaintiffs, lately issued out of the Supreme Court of the United States a writ of error, directed to the judges of the circuit court of the United States, for the southern district of New York, in the second circuit, stating that, in the record and proceedings, as also in the rendition of the judgment of a plea in the said court, before the judge thereof, between the United States of America, plaintiffs, and Horace Southmayd and Stephen C. Southmayd, defendants, a manifest error hath happened, to the great damage of the said the United States of America; and whereas, for the correction of that error in due manner, the said writ has been issued, returnable at the next stated Supreme Court of the United States, held at the city of Washington, on the first day of January next; you are therefore hereby cited to appear before the said Supreme Court, at the city of Washington, on the said first day of January next, to do and receive what may appertain to justice to be done in the premises.

Given under my hand, at the city of New York, in the southern district of New York, in the second circuit, the thirty-first day of December, in the year of our Lord one thousand eight hundred and forty-nine, and of the independence of the United States the seventy-fourth.

SAM. R. BETTS.

I hereby admit due service of the within citation, dated N. Y., December 31, 1849. S. SANXAY,
Attorney for defendants.

Circuit court of the United States.

Pleas in the circuit court of the United States for the southern district of New York, in the second circuit, before the judges of said court, held at the City Hall in the city of New York, of April term, to wit, of the thirteenth day of October, A. D. 1849.

SOUTHERN DISTRICT OF NEW YORK,
City and county of New York.

Be it remembered, that heretofore, to wit, in the term of April, to wit, on the thirteenth day of October, A. D. 1849, came the United States of America, and exhibited their certain bill, or plaint, against Thomas Southmayd and Stephen C. Southmayd, in a plea of trespass on the case upon promises.

SOUTHERN DISTRICT OF NEW YORK,
City and county of New York, ss.

And the said, the United States of America, plaintiffs in this suit, put in their place J. Prescott Hall, their attorney, against the said

Horace Southmayd and Stephen C. Southmayd, defendants in the plea aforesaid.

SOUTHERN DISTRICT OF NEW YORK,
City and county of New York, ss.

And the said Horace Southmayd and Stephen C. Southmayd, defendants in this suit, put in their place Skeffington Sanxay, their attorney, at the suit of the United States of America, plaintiffs in the plea aforesaid.

And the bill aforesaid of the plaintiffs aforesaid is exhibited in these words, that is to say:

For that whereas the said defendants, heretofore, to wit, on the 17th day of September, in the year 1849, imported in the brig John Colby into the port and district of New York, from a foreign port or place, a large quantity of sugar, upon which said importation of sugar certain duties became due and payable to the said plaintiffs from the said defendants, to wit, the sum of two hundred dollars, and the said defendants thereupon became and were indebted to the said plaintiffs in the said sum of two hundred dollars for said duties.

And, also, for that whereas the said defendants, on the first day of said October, one thousand eight hundred and forty-nine, at the city of New York, to wit, the district and circuit aforesaid, were indebted to the said plaintiffs in the sum of two hundred dollars, lawful money of the United States of America, for money before that time lent and advanced by the said plaintiffs to the said defendants, and at the special instance and request of the said defendants; and for other money by the said plaintiffs before that time paid, laid out, and expended, for the said defendants, and at the like request of the said defendants; and for other money by the said defendants before that time had and received to and for the use of the said plaintiffs; and being so indebted, the said defendants, in consideration thereof, afterwards, to wit, on the same day and year, and at the place aforesaid, undertook, and then and there faithfully promised the said plaintiffs well and truly to pay unto the said plaintiffs the said sum of money in this count mentioned, when the said defendants should be thereunto afterwards requested. And whereas also the said defendants afterwards, to wit, on the same day and year, and at the place aforesaid, accounted together with the said plaintiffs of and concerning divers other sums of money before that time due and owing from the said defendants to the said plaintiffs, and then and there being in arrear and unpaid, and upon such accounting the said defendants then and there were found to be in arrear, and indebted to the said plaintiffs in the further sum of two hundred dollars, of like lawful money as aforesaid; and being so found in arrear, and indebted to the said plaintiffs, the said defendants in consideration thereof, afterwards, to wit, on the same day and year, and at the place aforesaid, undertook, and then and there faithfully promised the said plaintiffs well and truly to pay unto the said plaintiffs the said sum of

money last mentioned, when the said defendants should be thereunto afterwards requested.

Nevertheless, the said defendants, (although often requested, &c.,) have not yet paid the said several sums of money above mentioned, or any or either of them, or any part thereof, to the said plaintiffs, but to pay the same, or any part thereof to the said plaintiffs, the said defendants have hitherto wholly refused, and still do refuse, to the damage of the said plaintiffs of two hundred dollars, and thereof the said plaintiffs bring suit, &c.

And the said defendants come and defend the wrong and injury, when, &c., and say that they did not undertake and promise in manner and form as the said plaintiffs have above thereof complained against them, and of this they put themselves upon the country; and the said plaintiffs do the like.

Therefore it is ordered that the marshal of the southern district of New York cause twelve good and lawful men to come before the circuit court of the United States, for the southern district of New York, in the second circuit, before the judges thereof, to be holden at the City Hall in the city of New York, on the third Monday of October next, to form a jury to try the issue so as above joined, and the same day is given to the parties aforesaid at the same place.

Afterwards, that is to say, on the thirtieth day of November, A. D. 1849, of the term of October aforesaid, before the honorable Samuel R. Betts, one of the judges of the circuit court, come the parties aforesaid by their respective attorneys aforesaid, and the jurors aforesaid, whereof mention is within made, being summoned also come; and the jurors of that jury being chosen, tried, and sworn, say upon their oaths that the said defendants did not undertake and promise in manner and form as the said plaintiffs have above thereof complained against them.

Therefore it is considered by the circuit court aforesaid, that the said plaintiffs take nothing by their bill or plaint aforesaid, and that the said defendants go thereof without delay.

Judgment signed the 7th December, 1849.

ALEX'R GARDINER, *Clerk*.

United States circuit court, for the southern district of New York, in the second circuit, as yet of the stated term, commencing on the third Monday of October, in the year one thousand eight hundred and forty-nine.

SOUTHERN DISTRICT OF NEW YORK, *ss*.

Be it remembered, that on the thirtieth day of November, in the said stated term of the said circuit court of the United States, before the honorable Samuel R. Betts, district judge of the United States for the said southern district of New York, holding the said circuit court, the issue within contained joined between the said United States of America, plaintiffs, and Horace Southmayd and Stephen C. Southmayd,

defendants, came on to be tried; and the said parties, by their respective attorneys, before the said judge came, and the jurors of the jury in this behalf duly summoned also came, and to say the truth in this behalf are elected, tried, and sworn. The counsel of the said plaintiffs, to maintain the issue on their part, give in evidence the following invoice and entry.

"*Invoice of sugar and molasses shipped on board the brig 'John Colby,' J. B. Hatch, master, bound for New York, and consigned to Messrs. H. Southmayd & Son, for account of whom it may concern.*"

[Marks.	Packages and contents.	Amounts.	Total.]
L M ‡ 1 a 10.....	10 hhds. sugar, 11,404 lbs., a $3	$342 12	
Quemado, ‡ 1 a 21.....	21 do do 24,460 lbs., a $2½	763 22	
T ‡ 1 a 40.....	40 do do 43,756 lbs., a $3⅛	1,367 37	
J ‡ No number.....	24 do do 28,651 lbs., a $3	859 53	
Matilde 1 a 76.....	76 do do 83,439 lbs., a 4	2,503 17	
	171 hhds. 191,710 lbs.		$5,775 41
Various marks.....	50 puns. molasses, 5,886 gls., a 14 $110	749 13	
	6,365 gs. gross gauge casks, a 5 $110	289 32	
			1,038 45
			6,813 86
	Charges.		
	Export duties on sugar.....	258 80	
	Labor on sugar $2 19, and on molasses $1 38.....	3 57	
	Consul's certificate.....	2 25	
			264 62
			7,078 48
	2½ per cent. commissions on $7,078 48	.....	176 90
	Macuqunor.		$7,255 44

E. E.
Ponce, 22d August, 1849.

HATCH & PRITCHARD.

Exd. sugar and molasses.

Add to cost of sugar ¼ cent. per lb., $479 28.
Sept. 22, '49.

J. PHILLIPS,
POMEROY,
W. P.
E. W. T.

Add as per report.

J. S. HONE, *A. C.*

☞ Importers of dry goods will be required to specify, in the column of contents, the material of which their goods are made, whether wool,

cotton, silk, &c.; or, when of any two or more, to specify that which is of chief value.

Entry of merchandise imported by H. Southmayd & Son, in the brig John Colby, whereof Hatch is master, from Ponce, P. R. New York, Sept. 17, 1849.

Marks.	Packages and contents.					Amounts.	Total.
L } M }	Ten	hhds.	sugar,	10,937 lbs.,	11,404 lbs.	$342 12	
Quemado.....	Twenty-one	do	do	23,180 lbs.,	24,460 lbs.	703 32	
T.....	Forty	do	do	42,072 lbs.,	43,756 lbs.	1,367 37	
J.....	Twenty-four	do	do	27,122 lbs.,	28,651 lbs.	859 53	
Matilde.....	Seventy-six	do	do	80,007 lbs.,	83,439 lbs.	2,503 17	
B.....	Thirty	do	do	41,827 lbs.,	44,640 lbs.	1,339 20	
				225,145	236,350		
	Fifty casks molasses, (5,799 gls.,) 5,886 gls.....					749 13	
	6,365 galls gross gauge casks.....					289 32	
						8,153 06	
	Charges.						
	Add pr. apprs. return.....					331 60	
							$8,484 66
	B—10 hhds. sugar.....					111 60	212 11
	Value sugar.....					479 28	8,696 77
	Com. 2½ per cent.....					14 70	
						605 58	
							605 58
							9,302 35
	$9,302 35, *a* 87½, 8,139 dollars.						
	$8,139, *a* 30, $2,441 70.						
	Commission 2½ pr. ct.						
	Deposited $2,100, 18 Sept., 18 *Sept.*, 1849.						
	(Signed) J. S. HONE, *A. C.*						
	$250, 3d Oct., 3 *Oct.*, '49.						
	Eighty-seven and a half cents to the dollar.						
	Due $91 70c.						

(Signed) H. SOUTHMAYD & SON.

The counsel for the defendants then and there admitted that the defendants were partners and imported and entered at the custom-house in the city of New York, the merchandise contained in the said invoice and entry; that the invoice weight of the sugar, so imported and entered as aforesaid, was 191,710 pounds Spanish, and that its actual weight at the time of entry for the payment of duty was 180,713 pounds Spanish, and that the deficiency in the actual weight from the invoice weight was caused by drainage during the voyage of importation, and amounted to 10,997 lbs. Spanish, and at the rate at which the sugars

in the invoice were appraised for the purposes of calculating the duty, was of the value of $335 in the currency of the invoice.

The counsel for the defendants also admitted that the duty upon the invoice weight of sugar at the valuation of the appraisers, amounted to $2,441 70, and that they had paid only the sum of $2,350.

The counsel for the plaintiffs then admitted that the plaintiffs' claim in this cause is only for the sum of $91.70, being the difference between the duty, if assessed according to the invoice weight, and the duty assessed upon the actual weight when entered.

The plaintiff's counsel then called witnesses, who being severally duly sworn, testified as follows:

Isaac Phillips. I am an assistant appraiser in the New York customhouse, and am principally engaged upon West India goods—sugars and molasses. I have been such appraiser since November 30, 1846. The invoice now shown me is the original invoice of the importation of sugars in question in this case, and there is upon it a return in my handwriting shewing that I added one-quarter of a cent per lb. to the invoice value. The duty was made up upon (1) the invoice price; (2) the charges of export duty and labor; (3) usual commission; and (4) the addition of a quarter of a cent a pound. His addition amounted to $479 28 in the currency of the invoice.

Moses Taylor. I am, and for more than twenty years past, have been, an importing merchant in the city of New York, and am largely concerned in the importation of sugars, mostly from Havana. My own importations, for the last two years, were from 30 to 40 millions of pounds. I imported about 11,000 hogsheads this year, and about 14,000 last year; the rest of my importation was in boxes. The hogsheads in which sugar is imported are well drove, but not tight like liquor casks. The export weight of sugar does not generally hold out on arrival here.

The deficiency is about five per cent. on an average on Muscovado sugars; by Muscovado we mean sugar not clayed or refined; all sugars which come in hogsheads. This deficiency arises from drainage on the voyage. Never had been in the West India islands. The fact of the loss by drainage is well known to the trade, and generally enters into the calculations of the importing merchants; it enters into his calculations as to the cost of the article here; I always make such calculation.

Thomas Tileston. I am an importing merchant in this city, and am largely concerned in the West India trade, and constantly receiving sugars. Muscova does fall short on arrival, from the export weights, from three to seven per cent.; in the extreme to 10 per cent., and on an average 4½ and 5 per cent. This deficiency is caused by drainage. What passes off is syrup or molasses, and goes into the ship's hold, and is a total loss. The casks are not made tight because it is not necessary. Tight hogsheads, which would prevent the loss of weight by drainage, cost much more than those actually used. A rum hogshead costs twice as much as the usual sugar hogshead, and the rougher casks answer as well. If the syrup or molasses were kept in by tight hogsheads it would

settle in the lower part of the hogshead, and it would cost as much to extract it as it is worth. The effect of importing in tighter casks is not to improve the sugars. We all, who are familiar with the trade, understand that the sugars will fall short. We know when we buy that they will fall short in weight on arrival.

Henry A. Coit. I am an importer of this city engaged in commerce with the West Indies. I have resided many years in Cuba, and have seen sugars manufactured and packed. They are packed in white oak casks—very strong to resist pressure, but not so tight as to prevent drainage. The sugar is placed in the casks originally for the purpose of drainage. After it is boiled it is first placed in vats for cooling, where it remains three or four hours; it is then put into the hogsheads and they are placed in the receiving house, standing on their chimes over a tank. The bottom of the hogshead is perforated with three or four holes, one-half or three-quarters of an inch in diameter, to allow free drainage, to let the molasses run into the tank.

The next process is to put sugar-cane plugs into the holes, which stops the drainage partially but not entirely. The sugar remains thus in the receiving-house three weeks, sometimes longer, for the purpose of drainage; the casks are then filled up with sugar, the heads put on, the hoops driven, the casks turned upon their bilges, and rolled out for exportation; the holes are generally left with the same stoppage of sugar-cane; the drainage continues until arrival and after arrival in New York, but not through the holes in the heads of the hogsheads; the per centage of loss is more or less, according to the perfection of the first drainage and the length of the voyage; the average is about 5 per cent.; the fact that imported sugars do not hold out in weight is well known to the trade, and enters into the calculation of the importer.

Being cross-examined by defendants' counsel, the witness testified the drainage after the hogsheads are rolled out is from the bilge between the staves and from the lower heads, where the staves join the heads.

Royal Phelps. I am a merchant in New York in the West India trade, and deal in Porto Rico sugars; I have been in Porto Rico, and have seen sugars made there; there is no material difference between the mode of making sugar in Porto Rico and that in use in Cuba, as stated by the last witness.

In Porto Rico they use red oak staves for the hogsheads, and do not usually drain the sugar so long, I think, as three weeks; Porto Rico sugars do not usually hold out on arrival to the export weight; drainage on the voyage is the general cause; I have known invoices overrun in weight on arrival, but in such case I supposed there was some error in making up the invoices.

This loss is well known to the trade, and enters into the calculations of the merchant; the average deficiency is 5 per cent., perhaps more; Porto Rico usually loses more than Cuba sugar; I am of the firm of Maitland, Phelps & Co.

The plaintiff's counsel thereupon rested, and the defendants' counsel thereupon called witnesses, who being sworn, severally testified as follows:

Thomas Tileston being further cross examined by defendant's counsel testified: We have imported sugar more or less for more than 25 years; have bought and have received consignments; of late years we have imported several thousand hogsheads each year; I have usually found the holes in the casks filled with sugar-cane, with the hard part of the cane loosely put in and easily drawn out by a gimlet; the drainage on the voyage is from the bilge; it is not possible for it to drain from the heads, as the casks are stowed on the bilge; I think no party would be authorized to stow the casks on the chines; good and ordinary stowage would be on the bilge; the sugar-cane is a soft substance and is not put in with much care; it is to keep the sugar from coming out of the holes, and is sufficient for that purpose.

It is my impression from my experience, that the drainage of the sugar produces a greyish color; the grocers like a sugar of a bright color, with a large, clear, transparent grain; the draining detracts from the liveliness of the sugar; it produces a greyish color which makes it of less value.

Being cross examined by the plaintiff's counsel the witness testified: All Muscovado sugars diminish above five per cent. on the average; the sugars that drain most are more likely to turn grey, and thus be affected as to their value, than those that drain little; it is difficult, perhaps impossible, for any one purchasing sugar in Cuba, to tell how it will turn out in New York, either in respect to drainage or color; in deciding upon the quality of sugars, the judgment of merchants is frequently baffled; I cannot say how large a proportion of sugar turns out greyish or sick; I can say, as a general thing, that draining on the voyage does not improve, but if any thing, deteriorates the sugar; the sugar generally changes, but does not improve on the voyage; the samples imported in air-tight tin cases (whether rightly sampled in Cuba, I can't say,) are better than the sugars in bulk; I have never been in the countries of export, nor seen sugar made, or before it was exported; I judge of the deterioration from what I know, as well as what is the general opinion.

John W. Downes. I am a master of a vessel; I have become acquainted with the manufacture of sugar in Porto Rico; I resided there seventeen years, and was connected with the manufacture of sugar; the process in Porto Rico varies but a trifle from that described by the witness, Mr. Coit; the sugar is from 15 to 30 days purging in the receiving-house in the casks; the planters use rough made casks like rice tierces, only stronger, made of red oak; the sugar, when placed in casks, is a sort of thick syrup.

The holes are bored in the bottom head of the casks. When the drainage is completed, the casks are headed up and rolled out. The sellers never stop the holes up otherwise than as while draining with sugar cane. Sometimes purchasers put in other plugs; I do always,

but as a general rule it is not done. The casks are stowed on the bilge, and the drainage is entirely from the bilge, not through the holes.

Being cross examined by the plaintiffs' counsel, the witness testified: The casks are stowed on the bilge because they make better stowage for the vessel and in every way.

Being further examined by the counsel for defendants, the witness testified: I have seen sugar at Porto Rico, on the voyage, and here. Sugar is deteriorated on the voyage, but what effect drainage has on it in this respect I cannot say; whether it is the steam, want of air, bilge water drainage, or what injures it, but I know the fact that generally it is injured.

The defendant's counsel then introduced in evidence the following return of the weigher at the custom-house, in New York, which was read to the court and jury:

Weigh master's return, import per brig John Colby, Ponce.

H. SOUTHMAYD & SONS.

Matilda,	76 hogeads of sugar		90,916	10,909	80,007
T	40 "	"	47,808	5,736	42,072
J	24 "	"	30,820	3,698	27,122
Quemada,	21 "	"	26,340	3,160	20,575
L M	10 "	"	12,428	1,491	10,937
					180,713

NEW YORK, *September* 29, 1849.

DARIUS FERRY,
U. S. Weigher.

Invoice weigh - - 191,710 lbs.
Actual weight in New York, 180,713

Difference - - - - 10,997 lbs.

The defendant's counsel then offered to prove that the drawback upon re-exportation, was always calculated upon the actual weight of the sugar at the time of re-exportation, as shewn by the weigher's return. To this proof the plaintiffs' counsel objected, but the court overruled the objection, and admitted the testimony, and to such ruling the plaintiffs' counsel then and there excepted.

The defendant's counsel then proved that upon re-exportation of sugars, the drawback was calculated upon the actual weight, as shewn by the weigher's return at the time of re-exportation.

The defendant's counsel then rested; whereupon the court charged the jury that the United States were not entitled to collect any more duties on the defendant's sugars than upon the appraised value per pound, calculated upon the quantity actually entered, as shewn by the weigher's return, and that they should find a verdict for the defendants.

To this charge of his honor, the judge, and every part thereof, the plaintiffs' counsel then and there excepted.

And thereupon the jurors of the jury found a verdict for the defendants.

And because the several matters so offered and given in evidence, and the ruling and charging of the said presiding judge, and the said exceptions taken to the same, do not appear by the record of the verdict aforesaid, the said plaintiffs have caused the same to be written on this bill of exceptions to be annexed to said record, and have prayed the said judge to set his hand and seal to the same. Whereupon the hon. Samuel R. Betts, district judge, as aforesaid, and judge of the said circuit court, before whom said issue was tried and said exceptions taken as aforesaid, has hereto set his hand and seal, this first day of December, in the year one thousand eight hundred and forty-nine.

SAM. R. BETTS. [L. S.]

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–	Hunshaw	Hortsman	2183.
–	Hotchkiss	Greenwood	2216.
–	Hughes	U. States	2604.
–	Hartford Conn of East	Hartford Bridge	2943.
–	Hartford Bridge	East Hartford	2943.
+	Hennessy	Byrne	33.
+	Hetton	Gestick	59.
+	Hennessy Jun	Collins	507.
–	Hixson	Groves	770.
–	Hitchcock	O'Brien	2193.
–	Heaney	Van Rensselaer	2222.
+	Hinglander	White	2902.
–	Landes	Brant	338.
–	Leconte	U. States	1161.
–	Louisville Manufacturing	Welch	1242.
–	Lafayette	Blanc	1316
–	Livingston	U. States	1486.
–	League	De Young	2528.
+	Mitchell	Glenn	2.

McNulty	Beatty	945.
Marriott	Oldfield	976.
Maryland State of	Rail Road Co.	990.
Mayor &c of		
Phila & N. Orleans	U. States	1326.
McCoy	Rhodes & ux	1472.
McGill	Simons	1583.
Miner	Robinson	1820.
Morgan	U. States	1851.
Martin	Warner	1855.
Moore	Brown	2313.
Merrill	Fowler	2412.
Maxwell	Griswold	2470.
Newton	Stebbins	2155.
New Jersey St Boat	do	2155.
Nesbit	Rail Road Co.	2156
Norris	Brooks	2315.
Oldfield	Marriott	976.
Oakey	Bennett	1279.
Oliver Exor.	Gill	2735.
Peyton	Graham & Boyd	1.

Phillips	Preston	11.
Preston	Phillips	11.
Preston	Bracken	924.
Phila Shipping		
Balt. R. R. Co.	Maryland	990.
Pinckney	Gilmer	1124.
Paine	St John	2093.
Paup	Crew	2131.
Penn heirs	U. States	2279.
Parks	Post	2398.
Peale	Phillips	2928.
Phillips	Peale	2928.
Place	Spear	2889.
Potter	U. States	2906.
Panther, Ship	do	2906.
Rhodes	McCoy	1172.
Robinson	Minor	1820.
Reid	Webster	2292.
Reeside	Walker	2364.
Ramsey	Irvine	2373.
Rost	Parks	2398.

—	Randon	Coby	2665.
+	Snydam & Boyd	Peyton	1.
+	Sommers	Diamond	12.
+	Snodgrass	Gage	16.
—	Sears	Eastburn	118.
+	Sticklin	Graffe	122.
+	Stickney	Jas. Mechl. & Co	285.
—	Strader	Graham	802.
—	Shelby	Dacon	177.
	Stimpson	Rail Road Co	952.
—	Sandford	Wilson	1091.
—	St. Boat Bulletin	Marshall	1135.
—	Steeles	Steamboat Co	1227.
—	Stockton	Ford	391.
—	St John	Paine	2093.
—	St Boat Neptune	Paine	2093.
—	Stebbins	Newton	2155.
—	Spear	Race	2519.
—	Tennessee State of	Henderson	52.
—	Trapnall	Woodruff	315.
—	Town of E. Hartford	Hartford Bridge Co	1101.

+	Turnbull		St Brad. Bulletin	1138.
–	Turner Heirs		U. States	1497.
–	Tuttle		Drew	2144.
–	Tyler		Landon	2665.
–	Thompson et al		Greely	2966.
+	United States		Wells	40.
–	"	"	Hoyt	426.
–	"	"	Villalobos	998.
–	"	"	Coombe	1161.
–	"	"	Breedenheim	1179.
–	"	"	Girault	1256.
–	"	"	One boy of Green	1262.
–	"	"	Cities of Phil[a]	
–	"	"	& New Orleans	1326.
–	"	"	Wallendeisheim	1434.
–	"	"	Livingston	1486.
–	"	"	Turner Heirs	1497.
–	"	"	Wilson	1578.
–	"	"	Brooks	1675.
–	"	"	Dauterive	1793.
–	"	"	Morgan	1851.

—	United States	Gruner	2200.
—	" "	Powis Heirs	2279.
—	" "	Reeside	2364.
—	" "	Hughes	2604.
+	" "	Potter	2906.
—	Villalobos	U. States	998.
—	VanRensselaer	Kearney	2222.
—	VanBuren	Riggs	2623.
—	Wells	U. States	40.
+	Warner	Daniels	130.
—	Woodruff	Trafinall	315.
—	Webster	Cooper	380.
—	Wilder	Gayler	912.
—	Wilson	Sandford	1091.
—	Wash^n & Steam		
—	packet Co	Pickles	1227.
—	Welch	Louisville	
—	"	Manufacturing Co	1242.
—	Warner	Barton	1858.
—	Webster	Rice	2292.
—	Walker	Reeside	2364.

-	Featherhead	Baskerville	2382.
+	White	Kinglandsb.	2902.